IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 889 OF 2007

M/s.Quality Apparels Exporters
Private Limited & Anr. ... Petitioners.

V/s.

Union of India and others. ... Respondents.

R.V.Desai, senior counsel with Maqsood Khan and
H.V.Mehta i/b. Pramod Mhaske for the petitioners.

Mrs.S.V.Bharucha with R.C.Master i/b.
H.P.Chaturvedi for the respondents.

CORAM : DR.S.RADHAKRISHNAN
and V.C.DAGA, JJ.

DATED : 3rd May 2007.

P.C. :

. Heard learned senior counsel for the petitioners and learned counsel for the respondents.

2. By this petition, the petitioner is challenging the order of the Customs, Excise and Service Tax Appellate Tribunal dated 11th January 2007 directing the petitioner to pre-deposit Rs.1 crore. We have perused paragraph-13 of the said order; wherein it is observed that the petitioner could not produce any documentary evidence in the nature of income-tax return and profit and loss account. The Tribunal has also rightly observed that the petitioner has wrongly availed Rs.9 crore as drawback claim for

the worthless goods and have received remittance of about Rs.4.16 crore in respect of rags exported by them. It appears that the petitioner exported used and old garments and the petitioner has played fraud on the Revenue. Prima facie, the fraud involved is of Rs.9 crore.

3. Hence, we do not find any error or illegality in the impugned order. The view taken by the Tribunal is quite reasonable. No case is made out with regard to the financial difficulty. Therefore, for the aforesaid reasons and also for the reasons set out in the impugned order, petition is dismissed in limine.

(V.C.DAGA, J.) **(DR.S.RADHAKRISHNAN, J.)**